

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



**THEMATIC AUDIT**

**OF**

**KNOWLEDGE MANAGEMENT**

**IN**

**THE REGIONAL BUREAU FOR LATIN AMERICA AND THE CARIBBEAN**

**Report No. 2689**  
**Issue Date: 29 January 2024**

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## Report on the Regional Thematic Audit of Knowledge Management in the Regional Bureau of Latin America and the Caribbean Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted a regional thematic audit of knowledge management in the Regional Bureau of Latin America and the Caribbean (RBLAC or the Regional Bureau) from 18 September to 31 October 2023.

The audit covered the period from 1 January 2022 to 31 March 2023 and was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. The audit was conducted remotely, except for on-site reviews that were conducted in Colombia, Guatemala, and Panama Country Offices.

This thematic audit was undertaken using performance audit methodology. Performance auditing is an independent examination of an entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

The audit assessed the effectiveness of knowledge management practices and systems at the Regional Bureau level. In assessing this, the audit team evaluated the effectiveness of UNDP's knowledge management framework, policies, and strategies, as well as the adequacy of their implementation, and assessed the extent to which knowledge management practices and systems support knowledge sharing, transfer, and utilization across RBLAC and Country Offices.

The following performance audit questions guided the work of the audit team:

Question 1. Has the Regional Bureau been able to create a conducive environment in which the UNDP knowledge management strategy can be implemented satisfactorily?

Question 2. Have Country Offices satisfactorily implemented UNDP's knowledge management framework, policies, and practices at the office level?

### Overall audit rating

OAI assessed the knowledge management practices at the Regional Bureau level as **satisfactory/some improvement needed** which means, "The assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area." This rating was mainly due to the lack of a comprehensive knowledge management strategy and action plan for the region, and lack of awareness of the available knowledge management tools in the Country Offices.

**Key recommendations:** Total = **2**, high priority = **0**

### Management comments and action plan

The Assistant Administrator and Director of the Regional Bureau for Latin America and the Caribbean accepted the two recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated in the report, where appropriate.



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There were no low priority issues/recommendations observed.

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